

2018-19 &  
marks

## M Com ABST (Final) Annual Scheme

For the session 2018-19

### CP4: Goods and Service Tax (GST)

Time: 3 hours  
Min. Marks 36

Max. Marks 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

#### UNIT-I

GST: Introduction, Overview, Benefits, Comparison with earlier indirect tax regime. Historical developments, Constitutional aspects and legal framework including CGST, IGST, ~~SGST~~, and UTGST and compensation to states. Procedure of registration under GST.

#### UNIT-II

Identification of nature of Supply- Inter State and Intra State, Composite and Mixed Supply, Continuous Supply, Taxable and Non-taxable Supply, exemptions and composition schemes. Applicable Rates of GST.

#### UNIT-III

Concepts relating to Input tax credit and computation of GST liability.

#### UNIT-IV

Maintenance of Records and Books- invoicing, e-way billing, Inter- State Credit Note, Debit Note, Filling of Returns, , payment of tax, reverse charge and refund.

#### UNIT-V

Administration of GST, assessment, demand, recovery, audit, Inspection, search, seizure. Provisions with respect to offences, penalties and Appeals.

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**M.Com- ABST (FINAL)**

**CP5:- ADVANCED ACCOUNTING**

**Duration: 3 Hrs.**

**Max. Marks: 100**

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

**Unit-I**

Double Account System (Including accounts of Electricity Companies), Accounting for Banking Companies

**Unit-II**

Accounting for Insurance Companies : General Insurance & Life Insurance, Valuation of Tangible and Intangible Assets (including Brand Valuation)

**Unit-III**

Valuation of Goodwill and Valuation of Shares.

**Unit-IV**

Accounting for Corporate Restructuring: An Introduction, Internal Reconstruction and Amalgamation.

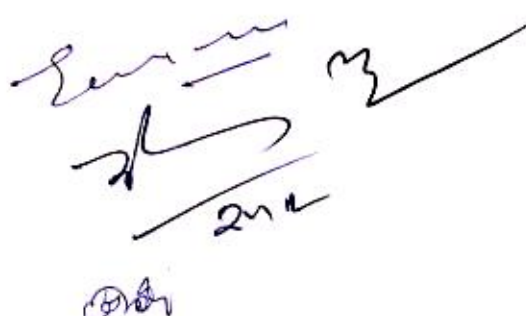
**Unit-V**

Consolidated Financial Statements: Meaning, Holding company in India, Concept of subsidiary companies, Advantages, relevance with Indian Companies Act, 2013, Documents to be attached with the Balance Sheet of holding company. Consolidated Financial Statements: Consolidation procedures, Consolidated with two or more subsidiaries, Consolidated Income statement and Consolidated Balance Sheet

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

**Books Recommended**

1. Agarwal B.D. : Advanced Financial Accounting
2. Shukla Grewal : Advanced Accounts
3. R.L. Gupta and R. Radhaswami : Advanced Accounts Vol. I & II
4. Monga, Sehgal, Ahuja : Advanced Accounts, Vol. II
5. Jain & Narang : Advanced Accounts
6. Jain, Khandelwal, Pareek : Advanced Corporate Accounting (Hindi & English)
7. Agarwal, Sharma : Advanced Corporate Accounting



  
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**M.Com- ABST (FINAL)**

**CP6:- MANAGEMENT ACCOUNTING AND FINANCIAL REPORTING**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Note:** There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

**Unit-I**

**Tools of Financial Analysis: Ratio Analysis and Cash Flow Analysis: Capital Structure — Determinants, Capital Structure Theories, Leverages Ratios and Cost-of Capital**

**Unit-II**

**Working Capital Management, Estimation of Working Capital Requirements, Inventory Management, Receivables Management, Cash Management, Management of Retained Earnings and Dividend Decisions with their financial implications.**

**Unit-III**

**Corporate Financial Reporting: Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with Special Reference to Published Financial Statements, Development of Accounting Standards in India and Abroad, Role of ICAI, Introduction of IFRS; Requirement of IFRS, Convergence of Indian AS with IFRS**

**Unit-IV**

**Developments in Financial Reporting: Value Added Statement, Economic Value Added, Market Value Added and Shareholders Value Added, Environmental Accounting**

**Unit-V**

**Recent Developments in Financial Reporting System, Social Accounting, Human Resource Accounting and Inflation Accounting**

**Note:** The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

**Books Recommended:**

- 1 Agarwal, Agarwal, Jain, Bansal: Financial Reporting (Hindi).
- 2 Batty J. : Management Accountancy
- 3 Manmohan & Goyal : Principles of Management Accountancy
- 4 Hingorani N.L. & Ramanath A.R. : Management Accountancy
- 5 Agarwal & Agarwal : Prabhandkiya Lekhankan
- 6 Gupta S.P. : Prabhandkiya Lekha Vidhi
- 7 M.D. Agarwal and N.P. Agarwal : Management Accounting (Hindi)
- 8 K.G. Gupta : Management Accounting (Hindi)
- 9 N.M. Khandelwal : Management Accounting

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**OPI:- TAX PLANNING (Optional Paper-I)**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Note:** There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

**Unit-I**

Tax Planning and Tax Management, Concept of Income and Problems of Tax Planning., Tax Planning & Residential Status and Tax Planning for Employees Remuneration.

**Unit-II**

Capital Gain & Tax Planning., Set off and Carry Forward of Losses and Tax Planning with Investments.

**Unit-III**

Tax Planning and Form of Organizations., Diversion of Income and Tax Planning.

**Unit-IV**

Tax Planning for Industrial Development and Financial Management.

**Unit-V**

Tax Planning and Managerial Decisions.

**Note:** The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Books Recommended:-**

- 1 N.K. Sharma : Tax Planning (Hindi)
- 2 Singhanian V.K. : Direct Taxes Law and Practice
- 3 R.N. Lakhotiya : How to save income tax by Tax Planning
- 4 E.A. Srivastava : Corporate Tax Planning
- 5 R.N. Lakhotiya : Tax Management
- 6 H.P. Raina : Corporate Taxation- A Handbook
- 7 C.K. Shah : Tax Planning
- 8 Patel, Choudhary: Tax Planning (Hindi & English)

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**OP2:- COST ANALYSIS AND COST CONTROL (Optional Paper-II)**

**Duration: 3 Hrs.**

**Max. Marks: 100**

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

**Unit – I**

Objectives of cost accountancy. Techniques of cost accounting, cost control and decision making. Preparation of cost reports. Productivity accounting : Ratio analysis to measure overall as well as factoral productivity.

**Unit – II**

Employees' Cost Analysis : Payment of salaries compensation and bonus to managerial personnel including directors; profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees, welfare and Fringe benefits.

Meaning, concept and difference between cost reduction, cost control and value analysis.

**Unit – III**

Statistical and OR Application for cost control in certainty, uncertainty and risk. Expected value of perfect information. BEP under risk and uncertainty. Model for inventory stock and Responsibility accounting and profit centre Transfer pricing :

**Unit – IV**

Budgetary Control : Meaning and concept of budget and budgeting. Classification of budgets. Advanced budgetary control, zero based budgeting. New cost concepts : Activity Based Costing, On-line Costing, Life Cycle Costing, Target Costing and Balance Score Card and Value Chain Analysis.

**Unit – V**

Standard Costing: Variance analysis related to material, labour, overhead, sales and profit variances.

Note: The candidate shall be permitted to use battery-operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

**Books Recommended:**

- 1 Maheshwari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi (Hindi & English)
- 2 Prasad N.K. : Principles and Practice of Cost Accounting
- 3 Bhar, B.K. : Cost Accounting : Methods and Problems
- 4 Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
- 5 Ashish K. Bhattacharya : Principles and Practice of Cost Accounting (Wheeler Publishers)
- 6 Ratanam P.V. : Costing Adviser (Kitab Mahal)
- 7 Oswal, Mangal and Bidawat : Cost Analysis and Cost Control (Hindi & English)
- 8 Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi

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**OP3:- OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES  
(Optional Paper-III)**

**Duration: 3 Hrs.**

**Max. Marks: 100**

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

**Unit-I**

Linear Programming: Graphic and Simplex Methods, Concept of Dual.

**Unit-II**

Transportation and Assignment Models

**Unit-III**

Games Theory- Two persons zero-sum game: Pure and Mixed Strategy, Rule of Dominance and Queuing theory: Single Channel Queuing Problems.

**Unit-IV**

Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, Decision tree analysis. Simulation Techniques.

**Unit-V**

Network Analysis- PERT and CPM, Crashing.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

**Books Recommended:-**

1. Agaewal N.P. : Operations Research, RBD, Jaipur
2. Churchman C. West : Introduction of Operations Research
3. Hadley & Whirthin : PERT CPM and Marketing Management and Inventory Control
4. Kothari, C.R. : Operation Research
5. Kapoor, V.K. : Operation Research
6. Mathur, Khandelwal, Gupta, Gupta : OR & QT, Ajmera Book Company, Jaipur.
7. N.P. Agarwal: OR & QT, RBD, Jaipur (Hindi & English).
8. R.K. Tailor: OR & QT, Shivam Book Dept, Jaipur.

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M.Com- ABST

OP4:- STRATEGIC FINANCIAL MANAGEMENT (Optional Paper-IV)

Duration: 3 Hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.

Unit-II

Indian Capital Market : Role of Primary and Secondary Market, Instruments and Financial Derivatives — Stock Futures, Stock Options, Index Futures.

Unit-III

Security Analysis — Fundamental Analysis : Economic, Industry and Company Analysis, Technical Analysis — Market Cycle Model and Basic Trend identification, Different types of Charting, Support and Resistance, Price Pattern and Moving Averages.

Unit-IV

Portfolio Theory and Pricing — Efficient Market Theory, Random Walk Theory, Markowitz Model of Risk Return Optimization, CAPM.

Unit-V

Mutual Funds: Regulatory Framework, Evaluation of various schemes of Mutual Funds.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended

1. Kulkarni P.V. : Financial Management
2. M. Pandey : Financial Management
3. Khan and Jain : Financial Management
4. S.P. Gupta : Financial Management (Hindi)
5. Fisher and Jordan : Security Analysis and Portfolio Management.
6. Jones, Tuttle and Heaton : Essential of Modern Investment (Ronald Press)
7. Gupta L.C. : Return on equities the Indian Experience (Oxford, New Delhi)

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**OP5:- INFORMATION SYSTEM AND ACCOUNTING (Optional Paper-V)**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Note:** There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

**Unit – I**

**Information System-** Data and information concept, System concept, Open and closed system, Business as a system.

**Unit – II**

**Information System Security-** Approaches to IS development, Requirement analysis, design, implementation and maintenance, IS security, Disaster Recovery.

**Unit – III**

**Accounting Information System-** Categories of accounting information system, Architecture of AIS, Implementation of AIS, Major Accounting information system, financial information system.

**Unit – IV**

**Transaction Processing and Computerized Commercial Application-** TP Cycle, Data validation, Batch and on line processing, computerized commercial application.

**Unit – V**


**Computerized Accounting by using Excel-** Application of Statistical and Accounting & Finance Functions, Use of Accounting Software application.

**Note :** The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Books Recommended: -**

- 1 Information System and Accounting : Sharma, Agarwal, Mangal (Hindi & English)
- 2 Fundamentals of Computers V. Rajaramam
- 3 Programming in COBOL- Schaum Series
- 4 Principles of Auditing- Tondon
- 5 Selecting the Computer System- Chorafas
- 6 System Analysis & Data Processing: Subramaniam and Menon
- 7 Computer and Data Processing- Gordon B. Davis (Asian Edition)

  
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OP6:- COST AND MANAGEMENT AUDIT (Optional Paper-VI)

Duration: 3 Hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit- I

Cost Audit: Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit. Application of Cost Accounting Standards. Cost Auditor and Professional Ethics.

Unit- II

Cost Audit Programme, Cost Accounting Records, Rules and Verification of Cost Records and Reports.

Unit-III

Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service and Peer Review.

Unit-IV

Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/Objects, Scope, Aspects, Techniques and Procedures of Management Audit and Review of Management Functions: Production, Distribution, Development, Personnel and Industrial Relations, Research and Development, Cost Accounting and Finance and General Management Functions, Review of Purchasing Operations.

Unit- V

Review of Manufacturing Operations, Appraisal of Management Decisions and Corporate Social Audit.

Books Recommended

- 1 Khandelwal M.C. : Management Audit, Ramesh Book Depot, Jaipur (Hindi)
- 2 Chaudhary D. : Management Audit and Cost Audit, New Central Book Agency, Calcutta
- 3 Ramanathan : Cost and Management Audit, Tata McGraw Hill, New Delhi, Kolkata
- 4 Cona W.L. : Management Audit (Prentic Hall)
- 5 Tikhe J.G. : Cost Audit and Management Audit (Bangalore Chapter of Cost Accountants)
- 6 Rose T.G. : Management Audit (Gel & Co. London)
- 7 Kamal Gupta : Contemporary Audit (Tata McGraw Hill)
- 8 Agarwal N.P. & Govind Pareek: Cost and Management Audit, Ramesh Book Depot, Jaipur

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**OP7:- COMPUTERIZED ACCOUNTING (Optional Paper-VII)**  
(Only for Regular Students)

**Theory: 50 Marks**

**Duration: 3 Hrs.**

**Practical : 50 Marks**

**Duration: 3 Hrs.**

**Unit-I**

Basics of Accounting: Introduction, Double Entry System of Book-Keeping, Types of Accounts, Mode of Accounting, Financial Statements, Manuals Accounting V/S, Computerized Accounting, Accounting with Tally: Introduction, Getting Functional with Tally, Company Creation, Company Features and Configurations.

**Unit-II**

Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting Vouchers, Accounting Voucher Entry.

**Unit-III**

Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock items, Inventory Vouchers, Inventory Voucher Entry and Invoicing.

**Unit-IV**

Generation of Financial Statements:- Trial Balance, Profit & Loss Account, Balance Sheet, Fund Flow, Cash Flow, Ratio Analysis and Budget, Generation of Accounting Books & Registers: Ledger, Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Generation of Inventory Books & Reports: Stock Summary, Stock Category Summary, Purchase Order Book and Sales Order Book.

**Unit-V**

Technological Advantages of Tally: Security Controls, Backup & Restore, Export & Import of Data and Printing Reports.

**PRACTICAL**

**Practical: 50 Marks**

**Duration: 3 Hrs.**

**Note:** Computer Practical should cover practical aspects related to the above syllabus. Practical will be conducted by Internal as well as External Examiner. External Examiner will be appointed by the University.

**Recommended Books:-**

1. A.K. Nadhani and K.K. Nadhani- Implementing Tally BPB Publications, New Delhi.
2. Namrata Agarwal- Tally, Dream Tech, New Delhi.
3. Tally, Sridharan, Narmadha Publication.

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**OP8:- DISSERTATION (Optional Paper-VIII)**

[Only for regular students who have secured 55 % or above in the M.Com (Prev.)  
Examinations]

**Dissertation- 50 marks and Viva- Voce- 50 marks**

**Note:**

1. Dissertation will be completed in the guidance of Supervisor on particular topic of research.
2. Supervisor will be allotted to the student by the Head of The Department. Topic of Research will be allotted by the Supervisor.
3. Five Copies of Dissertation should be prepared in hard bound and cover should be lemon yellow cover in standard format as explained by the supervisor.
4. Three copies of Dissertation should be submitted in the Department. One copy should be provided to the Supervisor at the time Supervisor is approving dissertation by his/her signature. One copy should be kept by the student for his/her record.
5. Dissertation should be submitted in the College so as to reach the University before three weeks of the commencement of Examination.
6. Viva-Voce Exam of Dissertation should cover aspects related to the Dissertation. Viva-Voce Exam will be conducted by External Examiner, who will be appointed by the University.

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